



## STATE BOARD OF EQUALIZATION

BOARD PROCEEDINGS DIVISION (MIC:80)  
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Executive Director

December 4, 2009

No. 2009/056

TO: COUNTY ASSESSORS, COUNTY COUNSELS  
AND OTHER INTERESTED PARTIES

### Adjustment of 2010 Timber Yield Tax Rate

The State Board of Equalization will conduct a public hearing on the proposed 2010 Timber Yield Tax Rate on Wednesday, December 16, 2009, at 9:30 a.m., in Room 121, 450 N Street, Sacramento, California.

The Timber Yield Tax Rate for 2009 is 2.9 percent. Board staff's calculations indicate that the rate will remain at 2.9 percent for 2010.

Revenue and Taxation Code section 38202 requires that in December the Board adjust the Timber Yield Tax Rate to the nearest one-tenth of one percent for the next calendar year. The adjustment is to be in the same proportion as the change from the previous tax year to the present one of the average general property tax rate in the rate adjustment counties. The rate adjustment counties are Alpine, Del Norte, El Dorado, Glenn, Humboldt, Lassen, Mendocino, Modoc, Nevada, Placer, Plumas, Shasta, Sierra, Siskiyou, Tehama, Trinity and Yuba.

Any information regarding the rate adjustment that is presented in writing or oral testimony at the public hearing will be considered before final Board adoption on December 16, 2009.

Written comments or requests to present testimony should be directed to Ms. Joann Richmond, Property Tax Appeals Analyst, 916-322-1931, P. O. Box 942879, 450 N Street, MIC:80, Sacramento, CA 94279-0080 or e-mail at [Joann.Richmond@boe.ca.gov](mailto:Joann.Richmond@boe.ca.gov).

Sincerely,

/s/ Diane G. Olson

Diane G. Olson, Chief  
Board Proceedings Division

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